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**The Louisiana Coalition
Against Domestic Violence, Inc.
Baton Rouge, Louisiana
December 31, 2004**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

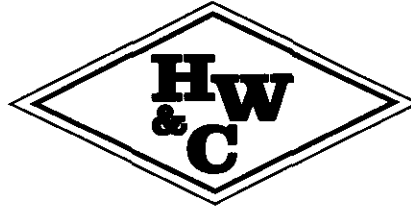
Release Date 7-13-05

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HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

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April 11, 2005

Independent Auditor's Report

The Board of Directors
The Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

Members of the Board:

We have audited the accompanying statement of financial position of the

**The Louisiana Coalition Against Domestic Violence, Inc. (LCADV)
(A Nonprofit Organization)
Baton Rouge, Louisiana**

as of December 31, 2004, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of LCADV's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the LCADV as of December 31, 2004, and the changes in its net assets, functional expenses, and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2005, on our consideration of LCADV's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of LCADV taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Yours truly,

Hawthorn, Waymouth, & Carroll L.L.P.

The Louisiana Coalition Against Domestic Violence, Inc.
Statement of Financial Position
December 31, 2004

A s s e t s

Current Assets

Cash	\$108,839
Grant receivable	148,982
Prepaid expenses	<u>200</u>
<u>Total current assets</u>	<u>258,021</u>

Fixed Assets

Equipment and furnishings	130,315
Accumulated depreciation	<u>(103,498)</u>
<u>Total fixed assets</u>	<u>26,817</u>

<u>Total assets</u>	<u>284,838</u>
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L i a b i l i t i e s a n d N e t A s s e t s

Current Liabilities

Accounts payable	\$34,902
Deferred revenue	53,260
Other current liabilities	<u>8,829</u>
<u>Total current liabilities</u>	<u>96,991</u>

Net Assets

Unrestricted	<u>187,847</u>
<u>Total net assets</u>	<u>187,847</u>

<u>Total liabilities and net assets</u>	<u>284,838</u>
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The accompanying notes are an integral part of these financial statements.

The Louisiana Coalition Against Domestic Violence, Inc.
Statement of Activities and Changes in Net Assets
Year Ended December 31, 2004

	<u>Unrestricted</u>
Support	
Federal Financial Assistance	
Department of Health and Human Services/Office of Community Services - Family Violence Prevention Services	\$191,052
Department of Justice - Rural Projects and Services	572,336
TANF/Office of Women's Services - Rural, Urban and Children	2,014,432
Department of Justice - Coalition Grant	63,566
Louisiana Commission on Law Enforcement Violence Against Women with Disabilities	209,717
State Financial Assistance	
Office of Women's Services - hotline	75,310
Other Financial Assistance	
Children's Trust Fund	<u>3,000</u>
<u>Total support</u>	<u>3,129,413</u>
Other Income	
Public Awareness Campaign income	126,642
Violence Against Women Conference	7,927
Resource income	905
Unit cost training	3,506
Other income	47,597
Dues and related income	<u>17,182</u>
<u>Total other income</u>	<u>203,759</u>
	<u>Total support and other income</u>
	<u>3,333,172</u>
Expenses	
Program Services	
TANF/Office of Women's Services - Rural Projects, Children's Services and Urban Projects	2,007,141
Office of Women's Services - hotline	75,294
Department of Justice - Rural Projects and Services	556,043
Department of Justice - Public Policy Project	63,568
Louisiana Commission on Law Enforcement - Violence Against Women with Disabilities	<u>205,891</u>
<u>Total program services</u>	<u>2,907,937</u>
Management and General	<u>377,503</u>
<u>Total expenses</u>	<u>3,285,440</u>
Net Increase in Net Assets	47,732
Beginning Net Assets, January 1, 2004	<u>140,115</u>
Ending Net Assets, December 31, 2004	<u><u>187,847</u></u>

The accompanying notes are an integral part of these financial statements.

Louisiana Coalition Against Domestic Violence, Inc.
Statement of Functional Expenses
Year Ended December 31, 2004

	<u>Women's Services Hotline</u>	<u>Rural Projects & Services</u>	<u>TANF Children's Services</u>	<u>Public Policy Grant</u>	<u>Violence Against Women with Disabilities</u>	<u>Total Program Services</u>	<u>Management, General & Other</u>	<u>Totals</u>
Salaries	\$34,663	\$141,052	\$168,926	\$37,368	\$46,497	\$428,506	\$122,689	\$551,195
Payroll taxes and benefits	6,782	42,130	42,950	9,248	11,950	113,060	20,369	133,429
Travel	1,546	20,575	10,722	5,613	5,065	43,521	21,375	64,896
Supplies	19,421	51,111	75,749	4,811	8,885	159,977	10,973	170,950
Equipment and maintenance		34,401	2,204	300	5,370	42,275		42,275
Contractual services	195	8,667	26,289	1,850	72,362	109,363	7,757	117,120
Sub-contracts		101,227	1,641,941		54,000	1,797,168		1,797,168
Occupancy	12,687	40,382	38,360	4,378	4,414	100,221	6,645	106,866
Special projects conference		133,665			1,590	135,255	20,205	155,460
Public awareness campaign							125,806	125,806
Dues							18,738	18,738
Depreciation							<u>22,946</u>	<u>22,946</u>
<u>Sub-totals</u>	75,294	573,210	2,007,141	63,568	210,133	2,929,346	377,503	3,306,849
Fixed assets allocation		<u>(17,167)</u>			<u>(4,242)</u>	<u>(21,409)</u>		<u>(21,409)</u>
<u>Totals</u>	<u>75,294</u>	<u>556,043</u>	<u>2,007,141</u>	<u>63,568</u>	<u>205,891</u>	<u>2,907,937</u>	<u>377,503</u>	<u>3,285,440</u>

The accompanying notes are an integral part of these statements.

The Louisiana Coalition Against Domestic Violence, Inc.
Statement of Cash Flows
Year Ended December 31, 2004

Cash Flows from Operating Activities	\$47,732
Increase in Net Assets	
Add: depreciation expense	22,946
(Increase) Decrease in assets	
Grant receivables	393,099
Prepaid expenses	(200)
Increase (Decrease) in liabilities	
Accounts payable	(434,392)
Deferred revenues	42,033
Accrued liabilities	<u>(11,481)</u>
<u>Net cash provided by operating activities</u>	<u>59,737</u>
 Cash Flows from Investing Activities	
Purchase of fixed assets	<u>(21,409)</u>
<u>Net cash (used) in investing activities</u>	<u>(21,409)</u>
 Net Increase in Cash and Cash Equivalents	38,328
 Cash and Cash Equivalents, beginning of year	<u>70,511</u>
 Cash and Cash Equivalents, end of year	<u>108,839</u>

The accompanying notes are an integral part of these financial statements.

The Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2004

Note 1-Summary of Significant Accounting Policies

A. Organization

The Louisiana Coalition Against Domestic Violence, Inc. (LCADV) is a not-for-profit statewide network of domestic violence programs, supportive organizations, and individuals that share the goal of ending violence against adults and children in Louisiana. LCADV empowers its members through advocacy, education, resource development and allocation of funds to domestic violence centers throughout Louisiana. Technical assistance is also provided to law enforcement and the court and social services networks throughout the State.

LCADV supports the development and provision of services to domestic violence victims and provides a forum for its members to meet regularly in order to network, receive training, and identify resources. LCADV works to improve systems that respond to domestic violence through education and training and to work toward the elimination of domestic violence by exposing its root causes through public awareness of the problem, the need for change and services available in Louisiana.

B. Accounting Principles

The financial statements of the Louisiana Coalition Against Domestic Violence, Inc. have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

C. Basis of Presentation

The LCADV's financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets

These unrestricted net assets are limited only by the broad limits resulting from the nature of the organization, the environment in which it operates, and the purposes specified in its articles of incorporation or bylaws and limits resulting from contractual agreements with suppliers, creditors and others entered into by the organization in the normal course of its business.

Temporarily Restricted Net Assets

These are assets whose restrictions lapse with the passage of time or when a specific action occurs.

The Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2004

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Presentation (Continued)

Permanently Restricted Net Assets

These are assets whose restrictions do not lapse with the passage of time or when a specific action occurs.

Presently, the LCADV has unrestricted and temporarily restricted net assets, but no permanently restricted net assets.

D. Contributions

Contributions are recognized when a donor makes a promise to give. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

E. Equipment and Furnishings

Equipment and furnishings are carried at cost. Depreciation is computed using the straight-line method over three years. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the statement of activity for the period. The grantor may request the proceeds from the sale or may request the equipment be returned back to them at the end of the grant period. No assets have ever been requested back from the LCADV by its grantors.

F. Income Taxes

The LCADV is operating under section 501(c)(3) of the Internal Revenue Code, and is generally exempt from federal, state and local income taxes. Accordingly, no provision for income taxes is included in the financial statements. This non-profit organization has been classified as an organization that is not a private foundation under Section 509(a).

G. Cash and Cash Equivalents

For purposes of the statement of cash flows, the LCADV considers all unrestricted cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

The Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2004

Note 1-Summary of Significant Accounting Policies (Continued)

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. Annual and Sick Leave

The LCADV accrues vacation on all full-time employees at a rate of one day per month (12 days annually) during the first year of employment; two days per month (24 days annually) for years two through four; three days per month (36 days annually) during the fifth year and thereafter. Part-time employees accrue annual leave in the same manner as noted above on a prorated basis. Accruals for annual leave total \$9,884 at December 31, 2004.

Note 2-Grant Receivable

The LCADV had the following amounts receivable from grants at December 31, 2004:

Coalition	\$19,391
Family Violence Prevention Services	44,075
Department of Justice - Rural Projects	50,985
Violence Against Women with Disabilities	21,715
Other	6,932
Hotline	<u>5,884</u>
 <u>Total grant receivable</u>	 <u>148,982</u>

Note 3-Furniture and Fixtures

Depreciation was based on the estimated useful lives as shown below:

	Beginning Balance	Additions	Deletions	Ending Balance
Equipment and furnishings	\$108,906	\$21,409		\$130,315
Less: depreciation	<u>(80,552)</u>	<u>(22,946)</u>	<u> </u>	<u>(103,498)</u>
	<u>28,354</u>	<u>(1,537)</u>	<u> </u>	<u>26,817</u>

The Louisiana Coalition Against Domestic Violence, Inc.
Notes to Financial Statements
December 31, 2004

Note 4-Concentrations

The LCADV receives 95% of its revenues from federal grantors. The largest grant, Temporary Assistance to Needy Families, was discontinued as of September 30, 2004. This grant represented 66% of the Federal grants for the year ended December 31, 2004.

Note 5-Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Department of Justice, and the Department of Health and Human Services TANF grants. Any disallowed claims including amounts already collected, may constitute a liability of applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; although the LCADV expects such amounts to be immaterial.

Note 6-Commitments

The LCADV leased office space for a monthly rental of \$2,674 per month during 2004. The lease in effect at December 31, 2004, will expire May 31, 2007. Total lease payment paid during the year ended December 31, 2004, was \$32,088. These costs are recorded within the line item administrative expenses on the detailed schedule of expenses by program.

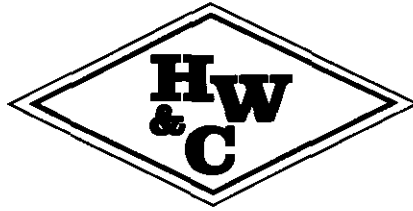
The future rental payments are as follows:

2005	\$32,088
2006	32,088
2007	<u>32,088</u>
	<u>96,264</u>

Supplementary Information

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

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April 11, 2005

**Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Board of Directors
Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

We have audited the financial statements of the Louisiana Coalition Against Domestic Violence, Inc. (LCADV) as of and for the year ended December 31, 2004, and have issued our report thereon dated DATE. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the LCADV's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the LCADV's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

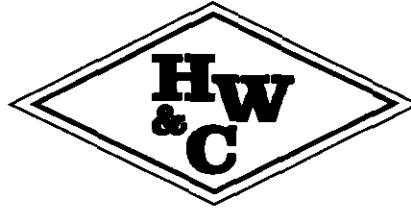
This report is intended solely for the information and use of the Board of Directors, management, Louisiana Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

Yours truly,

Hawthorn, Waymouth, & Carroll L.L.P.

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

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April 11, 2005

**Report on Compliance with Requirements Applicable
to Each Major Program and on Internal Control Over
Compliance in Accordance With OMB Circular A-133**

The Board of Directors
Louisiana Coalition Against Domestic Violence, Inc.
Baton Rouge, Louisiana

We have audited the compliance of the

**Louisiana Coalition Against Domestic Violence, Inc. (LCADV)
(A Nonprofit Organization)
Baton Rouge, Louisiana**

with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2004. The LCADV's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the LCADV's management. Our responsibility is to express an opinion on the LCADV's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the LCADV's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the LCADV's compliance with those requirements.

In our opinion, the LCADV complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2004.

Internal Control Over Compliance

The management of the LCADV is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the LCADV's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Louisiana Coalition Against Domestic Violence, Inc., management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Louisiana Legislative Auditor as a public document.

Yours truly,

Hawthorn, Waymouth F. Carroll L.L.P.

Louisiana Coalition Against Domestic Violence, Inc.
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2004

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services		
Family Violence Prevention Services	93.671	\$187,790
Passed through the Louisiana Department of Social Services and the Louisiana Office of Women's Policy		
Temporary Assistance to Needy Families - Urban Rural and Children's Services*	93.558	<u>2,014,432</u>
<u>Total U.S. Department of Health and Human Services</u>		<u>2,202,222</u>
U.S. Department of Justice		
State Sexual Assault and Domestic Violence Programs		
Coalition Grant 2001	16.575	46,141
Coalition Grant 2003	16.575	8,250
Passed through the Louisiana Commission on Law Enforcement and Administration of Criminal Justice		
Rural Projects	16.589	576,036
Violence Against Women with Disabilities	16.529	<u>209,717</u>
<u>Total U.S. Department of Justice</u>		<u>840,144</u>
<u>Total expenditures of federal awards</u>		<u>3,042,366</u>

*Denotes Major Program

See accompanying notes to schedule of federal awards.

Louisiana Coalition Against Domestic Violence, Inc.
Notes to the Schedule of Expenditures of Federal Awards
Year Ended December 31, 2004

Note 1-Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the LCADV and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Louisiana Coalition Against Domestic Violence, Inc.
Schedule of Findings and Questioned Costs
Year Ended December 31, 2004

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting

* Material weakness(es) identified:

☐ Yes ☒ No

* Reportable condition(s) identified that are not considered to be material weaknesses:

☐ Yes ☒ No

Noncompliance material to financial statements noted:

☐ Yes ☒ No

Federal Awards

Internal control over major programs

* Material weakness(es) identified:

☐ Yes ☒ No

* Reportable condition(s) identified that are not considered to be material weaknesses:

☐ Yes ☒ No

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133:

☐ Yes ☒ No

Identification of major programs:

CFDA Numbers

93.588

Federal Program or Cluster

Temporary Assistance to Needy Families (TANF)

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee:

☒ Yes ☐ No